

# 2010 Withholding Charts

## Federal Tax Chart

**TABLE 4 - MONTHLY Payroll Period**

**(a) SINGLE person** (including head of household) -

| If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                           | The amount of income tax<br>to withhold is: |                           |
|---|---------------------------|---|---------------------------|
| Not over \$504 . . . .  |                           | \$0   |                           |
| <u>Over -</u>   | <u>But Not<br/>Over -</u> |   | <u>Of Excess<br/>Over</u> |
| \$504   | \$869                     | 10%   | \$504                     |
| \$869   | \$3,004                   | \$36.50 plus 15%                            | \$869                     |
| \$3,004   | \$5,642                   | \$356.75 plus 25%                           | \$3,004                   |
| \$5,642   | \$7,038                   | \$1,016.25 plus 27%                         | \$5,642                   |
| \$7,038   | \$7,308                   | \$1,393.17 plus 30%                         | \$7,038                   |
| \$7,308   | \$14,492                  | \$1,474.17 plus 28%                         | \$7,308                   |
| \$14,492  | \$31,308                  | \$3,485.69 plus 33%                         | \$14,492                  |
| \$31,308  | . . . .                   | \$9,034.97 plus 35%                         | \$31,308                  |

**(b) MARRIED person -**

| If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                           | The amount of income tax<br>to withhold is: |                           |
|---|---------------------------|---|---------------------------|
| Not over \$1,146 . . . .  |                           | \$0   |                           |
| <u>Over -</u>   | <u>But Not<br/>Over -</u> |   | <u>Of Excess<br/>Over</u> |
| \$1,146   | \$2,042                   | 10%   | \$1,146                   |
| \$2,042   | \$6,313                   | \$89.60 plus 15%                            | \$2,042                   |
| \$6,313   | \$7,838                   | \$730.25 plus 25%                           | \$6,313                   |
| \$7,838   | \$10,338                  | \$1,111.50 plus 27%                         | \$7,838                   |
| \$10,338  | \$12,088                  | \$1,786.50 plus 25%                         | \$10,338                  |
| \$12,088  | \$18,083                  | \$2,224.00 plus 28%                         | \$12,088                  |
| \$18,083  | \$31,783                  | \$3,3902.60 plus 33%                        | \$18,083                  |
| \$31,783  | . . . .                   | \$8,423.60 plus 35%                         | \$31,783                  |

Exempt Allowance        \$304.17  
FICA - 6.2% - \$106,800 Base Limit  
Medicare - 1.45% - No Limit

## State Tax Chart

**TABLE 4 - MONTHLY Payroll Period**

**(a) SINGLE person** (including head of household) -

| If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                           | The amount of income tax<br>to withhold is: |                           |
|---|---------------------------|---|---------------------------|
| Not over \$317 . . . .  |                           | \$0   |                           |
| <u>Over -</u>   | <u>But Not<br/>Over -</u> |   | <u>Of Excess<br/>Over</u> |
| \$317   | \$3,000                   | 1.84%                                       | \$317                     |
| \$3,000   | \$6,333                   | \$49.37 plus 3.44%                          | \$3,000                   |
| \$6,333   | \$14,417                  | \$164.02 plus 3.81%                         | \$6,333                   |
| \$14,417  | \$31,333                  | \$472.02 plus 4.42%                         | \$14,417                  |
| \$31,333  | . . . .                   | \$1,219.71 plus 4.86%                       | \$31,333                  |

**(b) MARRIED person -**

| If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                           | The amount of income tax<br>to withhold is: |                           |
|---|---------------------------|---|---------------------------|
| Not over \$775 . . . .  |                           | \$0   |                           |
| <u>Over -</u>   | <u>But Not<br/>Over -</u> |   | <u>Of Excess<br/>Over</u> |
| \$775   | \$5,333                   | 1.84%                                       | \$775                     |
| \$5,333   | \$10,167                  | \$83.87 plus 3.44%                          | \$5,333                   |
| \$10,167  | \$18,083                  | \$250.16 plus 3.81%                         | \$10,167                  |
| \$18,083  | \$31,750                  | \$551.76 plus 4.42%                         | \$18,083                  |
| \$31,750  | . . . .                   | \$1,155.84 plus 4.86%                       | \$31,750                  |

Exemption Allowance        \$304.17